REVENUE MEMORANDUM ORDER NO. 19-2000 issued June 19, 2000 prescribes the Short-Term Audit Program for Revenue District Offices. This Program shall cover the following tax returns of individual and corporate taxpayers for any of the month/quarter in year 2000: a) Monthly Remittance Returns of Income Taxes Withheld; b) Quarterly Value-Added Tax Returns; c) Quarterly Percentage Tax Returns; and d) Documentary Stamp Tax Returns. Selection of said returns for audit shall be based on the following order of priority: 1) tax cases for audit based on policy direction of the Commissioner; 2) taxpayers with third party information which resulted to substantial reduction in tax payments; and 3) taxpayers with low tax compliance. Taxpayers under the jurisdiction of the Large Taxpayers Service and Excise Taxpayers Service are not covered by the Order. Only the Revenue District Offices are authorized to conduct a short-term audit. In no case shall the Assessment Division and Special Investigation Division in the Regional Offices be allowed to perform a short-term audit of tax returns. All Letters of Authority (LAs)/Audit Notices (ANs) shall be issued and approved by the Regional Director. However, no Las/ANs shall be issued by the Regional Director without prior written approval of the ACIR, Assessment Service. Only Revenue Officers-Assessment Group shall be authorized to conduct audit and investigation of tax cases, whether in a principal or assisting capacity. The same Revenue Officer and/or Group Supervisor shall not be assigned to audit/investigate the same taxpayer during the year except when this is not possible due to limited number of Group Supervisor/Revenue Officer in the RDO.